

2024/5 Budget - Smokecraft

Start Date: 05/27/2024

End Date: 05/25/2025

LY Start: 05/29/2023

LY End: 05/26/2024

PERIOD 8

7/31/2023

8/27/2023

PERIOD 8

7/29/2024

8/25/2024

		2023 Actual	% of Sales	2024 Budget	% of Sales
Gross Sales					
5100	Food Sales	\$ 117,627.35	85.87%	\$ 152,516.83	88.89%
5180	NA Beverage	\$ 1,471.75	1.07%	\$ 1,908.29	1.11%
	Total Food Sales	\$ 119,099.10	86.94%	\$ 154,425.11	90.00%
5210	Liquor Sales	\$ 9,437.00	6.89%	\$ 11,089.40	6.46%
5220	Wine Sales	\$ 1,876.99	1.37%	\$ 2,205.65	1.29%
5230	Bottled Beer Sales	\$ 1,334.50	0.97%	\$ 1,568.17	0.91%
5240	Draft Beer Sales	\$ 5,238.50	3.82%	\$ 6,155.75	3.59%
	Total Beverage Sales	\$ 17,886.99	13.06%	\$ 21,018.97	12.25%
	Gross F&B Sales	\$ 136,986.09	104.11%	\$ 175,444.09	102.25%
Deductions					
5110	Goodwill Comps	\$ 1,200.73	0.91%	\$ 943.71	0.55%
5120	Guest Recovery Comps	\$ 546.70	0.42%	\$ 514.75	0.30%
5131	50% Employee Discounts	\$ 694.39	0.53%	\$ 772.13	0.45%
5132	Manager Meal Discounts	\$ 678.55	0.52%	\$ 600.54	0.35%
5150	Discounts Marketing	\$ 1,138.70	0.87%	\$ 600.54	0.35%
5250	Goodwill Bar Comps	\$ 1,378.50	1.05%	\$ 428.96	0.25%
	Total Deductions	\$ 5,637.57	4.28%	\$ 3,860.63	2.25%
Other Income and Expense					
5300	Sundry Sales	\$ 137.51	0.10%	\$ -	0.00%
5910	Service Charge Revenue - Catering	\$ 97.43	0.07%	\$ -	0.00%
	Total Other Income and Expense	\$ 234.94	0.18%	\$ -	0.00%
	Net Sales	\$ 131,583.46	100.00%	\$ 171,583.46	100.00%
Food Costs					
6110	Meat Cost	\$ 17,744.61	14.90%	\$ 22,546.07	14.60%
6120	Poultry Cost	\$ 2,594.84	2.18%	\$ 4,015.05	2.60%
6130	Seafood Cost	\$ 445.40	0.37%	\$ 772.13	0.50%
6140	Dairy Cost	\$ 4,290.56	3.60%	\$ 6,177.00	4.00%
6150	Produce Cost	\$ 3,669.27	3.08%	\$ 4,941.60	3.20%
6160	Bakery Cost	\$ 1,671.05	1.40%	\$ 2,161.95	1.40%
6170	Grocery Cost	\$ 8,507.18	7.14%	\$ 9,574.36	6.20%
6180	NA Beverage	\$ 691.32	0.58%	\$ 772.13	0.50%
	Total Food Cost	\$ 39,614.23	33.26%	\$ 50,960.29	33.00%

Beverage Costs					
6210	Liquor Cost	\$	1,850.61	11.21%	\$ 2,119.65 10.08%
6220	Wine Cost	\$	391.07	2.37%	\$ 447.92 2.13%
6230	Bottled Beer Cost	\$	299.44	1.81%	\$ 342.97 1.63%
6240	Draft Beer Cost	\$	1,129.10	6.84%	\$ 1,293.25 6.15%
Total Bev Cost		\$	3,670.22	22.23%	\$ 4,203.79 20.00%
Total F&B Costs		\$	43,284.45	32.90%	\$ 55,164.08 32.15%
Gross Profit		\$	88,299.01	67.10%	\$ 116,419.38 67.85%
Payroll Costs					
6310	Management Salaries	\$	18,807.74	14.29%	\$ 14,461.54 8.43%
6311	Direct Labor - FOH	\$	3,256.86	2.48%	\$ 3,431.67 2.00%
6312	Overtime Labor - FOH	\$	-	0.00%	\$ - 0.00%
6313	Training Labor	\$	620.52	0.47%	\$ 257.38 0.15%
6314	Direct Labor - BOH	\$	26,650.80	20.25%	\$ 28,311.27 16.50%
6315	Overtime Labor - BOH	\$	25.52	0.02%	\$ - 0.00%
Total Labor		\$	49,361.44	37.51%	\$ 46,461.86 27.08%
6510	Payroll Taxes	\$	5,356.49	4.07%	\$ 6,434.38 3.75%
6530	Vacation Pay	\$	423.12		\$ - 0.00%
6540	Parking	\$	300.00	0.23%	\$ 200.00 0.12%
6550	Uniform Allowance	\$	(70.00)		\$ - 0.00%
6560	Continuing Education	\$	-		\$ - 0.00%
6570	Group Insurance	\$	620.53	0.47%	\$ 600.00 0.35%
6580	Workers Compensation	\$	859.90	0.65%	\$ 510.00 0.30%
6610	Other Benefits	\$	-	0.00%	\$ 55.00 0.03%
6615	Payroll Processing Fees	\$	287.00	0.22%	\$ 300.00 0.25%
Total Payroll Expenses		\$	7,777.04	5.91%	\$ 8,099.38 4.72%
Total Payroll Costs		\$	57,138.48	43.42%	\$ 54,561.24 31.80%
Controllable Expenses					
6500	3rd Party Delivery Expense	\$	4,033.03	3.06%	\$ 5,147.50 3.00%
6710	Operating Lease/Rentals-Kitchen/Bar	\$	390.08	0.30%	\$ 550.00 0.32%
6740	Security	\$	-	0.00%	\$ - 0.00%
6750	Trash Removal	\$	(76.48)	-0.06%	\$ - 0.00%
6790	Other Contracted Services	\$	300.00	0.23%	\$ 300.00 0.17%
7010	Register Over/Short	\$	73.56	0.06%	\$ - 0.00%
7010	China/Glassware/Silverware	\$	-	0.00%	\$ 343.17 0.20%
7040	Cleaning Supplies	\$	267.10	0.20%	\$ 343.17 0.20%
7045	Dish Chemicals	\$	606.20	0.46%	\$ 514.75 0.30%
7050	Decorations	\$	-	0.00%	\$ - 0.00%
7060	Linens	\$	445.35	0.34%	\$ 943.71 0.55%
7080	New Menus/Printing	\$	-	0.00%	\$ - 0.00%
7090	Menu/Guest Check/POS Supplies	\$	2.99	0.00%	\$ - 0.00%
7105	To Go Supplies	\$	2,291.20	1.74%	\$ 2,059.00 1.20%
7106	Catering Supplies	\$	45.18	0.03%	\$ 2,916.92 1.70%
7110	Operating Supplies F&B	\$	3,113.89	2.37%	\$ 2,402.17 1.40%

7120	Uniforms	\$ -	0.00%	\$ -	0.00%
7470	Live Entertainment	\$ -	0.00%	\$ -	0.00%
	Total Controllable Expenses	\$ 11,492.10	8.73%	\$ 15,520.39	9.05%
	General & Administrative				
7190	Other Contracted Services-Admin	\$ 2,015.40	1.53%	\$ 1,500.00	0.87%
7195	Accounting Services	\$ 2,500.00	1.90%	\$ 2,500.00	1.46%
7220	Bank Charges & Fees	\$ 135.39	0.10%	\$ 100.00	0.06%
7230	Licenses & Permits	\$ 712.95	0.54%	\$ 600.00	0.35%
7250	Credit Card Commissions	\$ 3,286.38	2.50%	\$ 3,860.63	2.25%
7256	Employment Ads	\$ -	0.00%	\$ 90.00	0.05%
7270	Dues & Subscriptions	\$ 36.95	0.03%	\$ 50.00	0.03%
7285	Key Man/General Liability Insurance	\$ 3,817.80	2.90%	\$ 1,275.00	0.74%
7290	Legal & Professional Services	\$ 1,400.00	1.06%	\$ -	0.00%
7320	Office Supplies & Postage	\$ 47.78	0.04%	\$ 171.58	0.10%
7350	Telephone/Internet/Cable	\$ 594.66	0.45%	\$ 650.00	0.38%
7360	Travel	\$ -	0.00%	\$ 125.00	0.07%
7370	Meals & Entertainment	\$ -	0.00%	\$ -	0.00%
	Total General & Administrative	\$ 14,547.31	11.06%	\$ 10,922.21	6.37%
	Advertising & Promotion				
7400	Local Charitable Donations	\$ -	0.00%	\$ -	0.00%
7430	Local Advertising & Promotion	\$ 1,800.00	1.37%	\$ -	0.00%
7435	Advertising & Marketing	\$ 1,120.64	0.85%	\$ 500.00	0.29%
7460	Special Promotions	\$ -	0.00%	\$ -	0.00%
	Total Advertising & Promotion	\$ 2,920.64	2.22%	\$ 500.00	0.29%
	Repairs & Maintenance				
7500	Repairs & Maintenance	\$ 591.80	0.45%	\$ 1,715.83	1.00%
7620	R&M HVAC & Refrigeration	\$ 1,090.00	0.83%	\$ -	0.00%
7630	R&M - Plumbing	\$ 42.39	0.03%	\$ -	0.00%
7640	R&M - Electric	\$ 186.86	0.14%	\$ -	0.00%
7650	R&M - Exterior/Structure	\$ -	0.00%	\$ -	0.00%
7660	R&M - POS Systems	\$ -	0.00%	\$ -	0.00%
7695	Cleaning Service	\$ 4,232.86	3.22%	\$ 3,680.00	2.14%
7710	MC-HVAC & Refrigeration	\$ -	0.00%	\$ 625.00	0.36%
7720	MC-Other Equipment	\$ 255.00	0.19%	\$ 255.00	0.15%
7750	Pest Control	\$ -	0.00%	\$ 85.00	0.05%
7785	Carpet/Rug/Floor Cleaning	\$ -	0.00%	\$ -	0.00%
	Total Repairs & Maintenance	\$ 6,398.91	4.86%	\$ 6,360.83	3.71%
	Utilities				
7810	Electricity	\$ 1,853.10	1.41%	\$ 2,059.00	1.20%
7820	Natural Gas	\$ 996.03	0.76%	\$ 1,029.50	0.60%
7830	Water & Sewer	\$ 411.00	0.31%	\$ 514.75	0.30%
7840	Firewood	\$ 500.00	0.38%	\$ 750.00	0.44%
	Total Utilities	\$ 3,760.13	2.86%	\$ 4,353.25	2.54%
	Total Operating Expenses	\$ 39,119.09	29.73%	\$ 37,656.68	21.95%

Other Income (Expenses)					
5500	Door Revenue	\$	-	0.00%	\$ - 0.00%
5800	Commission Income	\$	-	0.00%	\$ - 0.00%
	Total Other Income	\$	-	0.00%	\$ - 0.00%
	Operating Income Before Bonus	\$	(7,958.56)	-6.05%	\$ 24,201.46 14.10%
6455	Management Bonuses	\$	-	0.00%	\$ - 0.00%
	Restaurant Operating Income	\$	(7,958.56)	-6.05%	\$ 24,201.46 14.10%
Facility Expenses					
8010	Rents	\$	12,420.14	9.44%	\$ 12,730.64 7.42%
8015	Common Area Maintenance	\$	2,368.00	1.80%	\$ 2,315.00 1.35%
8020	Property Insurance	\$	94.00	0.07%	\$ 132.00 0.08%
8030	Property Taxes	\$	2,714.00	2.06%	\$ 3,671.46 2.14%
	Total Facility Expenses	\$	17,596.14	13.37%	\$ 18,849.10 10.99%
	Restaurant EBDIT	\$	(25,554.70)	-19.42%	\$ 5,352.36 3.12%